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## Abstract of the Disclosure

An information providing system capable of bi-directional targeting and control of information display, this system including a first storage unit for storing user-set data including at least one item among the sex of a user, the age of a user, and the concern area of a user, a second storage unit for storing a plurality of information and information attribution data in which at least one item among the sex of a target to which information is provided, the age of the target and the concern area of the target is defined for each information, a determiner for determining information to be provided to a user, according to whether the user set data is consistent with the information attribution data, and a provider for providing information determined by the determiner as information to be provided to a user, to the user. Accordingly, targeting of information and advertisement on the side of a provider and on the side of a user can be achieved using information attribution data and user set data that specify the requirements of an information provider and those of a user. Also, the information attribution data and the user set data are dynamically expressed with unit blocks, so that efficient targeting can be accomplished by the use of information attribution data and user set data that are variable depending on an application field. The format of displaying information and advertisement can be programmed using the window record and the information and advertisement control record within a control file, thereby enhancing the transmission efficiency of information and the advertisement effect.